

COVER SHEET	
Expenditures eligible to be included in the Total Direct Costs are outlined in the following Authorized Direct Costs List	
Authorized direct costs are for time or use in Maryland.	
Goods and Services must be provided by a qualified vendor.	
This list is provided for guidance and is subject to interpretation and change by the Department at any time.	
Additional guidelines regarding authorized direct costs are:	
1	ALL goods and services must be provided by a qualified vendor. A qualified vendor is a vendor that (1) Is qualified to do business in the State and, if applicable, registered and in good standing with the State's Department of Assessments and Taxation; (2) Maintains a physical location in the State from which employees of the vendor are based; (3) Provides good and services to the Theatrical Produciton entity which are provided in the vendor's historic ordinary course of business; and, (4) The goods and services provided by the vendor to the Theatrical Produciton entity are generated from the vendor's physical location in the State, unless generated from an on-line order. Goods or services which are specialized or technical in nature and are not reasonably available from a qualified vendor may be provided by a non-qualified vendor with the prior approval of the Department. This requirement must be met if the goods and/or services are bought and/or rented directly by the production company or through another entity. >> To request an exception, submit a Due Diligence Form for Use of a Non-Qualified Vendor
2	The total direct costs may not include any salary, wages or "other compensation" of an individual who receives more than \$100,000 for personal services in connection with the Theatrical Produciton activity. Compensation includes any payments of wages and/or benefits made to the individual whether paid directly to the individual through cash or a payroll company OR paid to the individual as a loan out or personal services corporation. "Other compensation" includes employer fringes and payments made directly to the employee (i.e., per diem, housing allowance, travel allowance, meal allowance, car allowance, cell phone allowance, kit/box rental, relocation fees, etc.). Salary, wages and "other compensation" are included in calculating the \$100,000 threshold. If that \$100,000 threshold is reached, then no costs, including the "other compensation," qualify. In addition, the \$100,000 in salary, wages or "other compensation" is for the length of the production activity (prep, pre-production, principal, post); not just for time in Maryland.
3	The total direct costs may not include any salary, wages or "other compensation" for writers, theater/stage or producers, which are defined as crew members whose credited position contains either writer, director or producer in the title. Those positions include, but are not limited to, theatre/stage, Executive Producers, Associate Producers, etc. For crew members whose credited position is a strictly technical role, such as Lighting Director, Casting Director, Art Director, and assistants whose credited position contains writer, director or producer in the title, their wages, salary and other compensation are eligible direct costs. "Other compensation" includes employer fringes and payments made directly to the employee (i.e., per diem, housing allowance, travel allowance, meal allowance, car allowance, cell phone allowance, kit/box rental, relocation fees, etc.).
4	Direct costs must be PRO-RATED based upon the time personnel or materials were IN Maryland and working or used in connection with the Theatrical Produciton activity. Insurance premiums, and the like, will be considered as direct costs for the portion allocable to the time spent in Maryland.
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5	The total direct costs must be reasonable and negotiated at arms-length.
6	Only direct costs directly incurred by the Theatrical Produciton entity will qualify.
7	Direct costs may only be attributed to the Theatrical Produciton activity once.
8	Direct costs must be the NET cost of the goods or services, i.e., security deposits must be netted out, etc.
9	For all materials or goods with an initial cost greater than \$1,000, the direct cost will be the initial cost of the material or good less its value or resale upon completion of the Theatrical Produciton activity in the State.
10	Only travel expenses INTO Maryland are authorized as a direct cost. Thus, the end point of that leg of travel must be in Maryland. The cost of round trip fares into Maryland would be divided in half.
11	Either a relocation fee OR housing is authorized as a direct cost, not both.
12	The total direct costs may not include costs for Entertainment, Gifts or Gratuities or any costs coded as such.
13	The total direct costs may not include costs for the purchase of vehicles, or other items, which are used primarily for personal use.
14	The total direct costs may not include costs for any materials, goods or services that have been recouped by any insurance policies.
15	The total direct costs may not include costs for taxes and fees paid to other jurisdictions, including the Federal Government.
16	The total direct costs may not include costs for penalties, fines, overages or similar costs.
	August 2022

Authorized direct costs are for films or use in Maryland and must be PRO-RATED.

Goods and services must be provided by a qualified vendor (see Cover Sheet #1).

Category	Eligible	Comments
STORY & RIGHTS		
Story Rights - Purchase	NO	
Acquisition Expenses	NO	
Fringes	NO	
WRITING		
All salary, wages and "other compensation" of individuals who receive more than \$100,000 per week for personal services (including per diems) in connection with the Theatrical Production do not qualify.		
Writers	YES	
Story Editor / Consultants	YES	
Assistants	YES	
Secretaries	YES	
Office Rentals	YES	
Referees	YES	
Script Timing	YES	
Script Printing / Duplication	YES	
Materials & Supplies	YES	
Clearances	NO	
Script Production Fee / WGA	NO	
Box / Kit Rentals	YES	
Cell Phones / Allowance	YES	
Car Allowance / Mileage	YES	
Car Rentals	YES	
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Working Meals	YES	
Entertainment	NO	
Fringes		See FRINGE BENEFITS (ATL) Category
PRODUCER & STAFF		
All salary, wages and "other compensation" of individuals who receive more than \$100,000 per week for personal services (including per diems) in connection with the Theatrical Production do not qualify.		
Executive Producer	YES	
Line Producer	YES	
Producers	YES	
Associate Producers	YES	
General Manager	YES	
Production Manager	YES	
Technical Director	YES	
Assistants	YES	
Secretaries	YES	
Office Rentals	YES	
Trailer Rentals	YES	
Supplies / Purchases / Rentals	YES	
Box / Kit Rentals	YES	
Cell Phones / Allowance	YES	
Car Allowance / Mileage	YES	
Car Rentals	YES	
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Working Meals	YES	
Producer Overhead Charge	NO	
Gifts & Cast Gifts	NO	
Entertainment	NO	
Fringes		See FRINGE BENEFITS (ATL) Category
DIRECTOR & STAFF		
All salary, wages and "other compensation" of individuals who receive more than \$100,000 per week for personal services (including per diems) in connection with the Theatrical Production do not qualify.		
Director	YES	
Second Unit Director	YES	
Dialogue Coach	YES	
Intimacy Director	YES	
Choreographer	YES	
Vocal Coach	YES	
Associates	YES	
Assistants	YES	
Secretaries	YES	
Director Office Rentals	YES	
Trailer Rental	YES	
Supplies / Purchases / Rentals	YES	
Box / Kit Rentals	YES	
Cell Phones / Allowance	YES	
Car Allowance / Mileage	YES	
Car Rentals	YES	
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Working Meals	YES	
Entertainment Allowance	NO	
Fringes		See FRINGE BENEFITS (ATL) Category
MANAGEMENT		
All salary, wages and "other compensation" of individuals who receive more than \$100,000 per week for personal services (including per diems) in connection with the Theatrical Production do not qualify.		
Company Manager	YES	
Stage Manager	YES	
Associates	YES	
Assistants	YES	
Trailer Rental	YES	
Box / Kit Rentals	YES	
Cell Phones / Allowance	YES	
Car Rentals / Allowance / Mileage	YES	
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Working Meals	YES	
Residuals	NO	
Gifts	NO	
Entertainment Allowance	NO	
Fringes		See FRINGE BENEFITS (ATL) Category
PRINCIPAL TALENT		
All salary, wages and "other compensation" of individuals who receive more than \$100,000 per week for personal services (including per diems) in connection with the Theatrical Production do not qualify.		
Principal Cast	YES	
Supporting Cast	YES	
Principal Cast Personal Assistants	YES	
Principal Cast Expenses	YES	
Teacher / Welfare Worker / Tutor	YES	
Child Wranglers	YES	
Stunt Coordinator	YES	
Stunt Players	YES	
Stunt Equipment / Supplies / Purchases / Rentals	YES	
Casting Director	YES	
Casting Assistants	YES	
Casting Office Expenses	YES	
Trailer Rental	YES	
Wardrobe Allowance	YES	
Box / Kit Rentals	YES	
Cell Phones / Allowance	YES	
Car Rentals / Allowance / Mileage	YES	
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Working Meals	YES	
Residuals	NO	
Gifts	NO	
Entertainment Allowance	NO	
Fringes		See FRINGE BENEFITS (ATL) Category
TRAVEL & LIVING (ATL)		
Travel	YES	INTO or within Maryland ONLY
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Travel Agent Fees	YES	
Travel Day Salaries	YES	
Luggage / Baggage Fees	YES	
Living Allow's / Housing / Hotels OR Relocation Fee	YES	
Meal Allowances / Meals	YES	
Per Diems	YES	
FRINGE BENEFITS (ATL)		
Health & Welfare, Pension Plan, Vacation, Holiday	YES	
Workers Compensation	YES	
State Unemployment Insurance	YES	
Federal & State Income Taxes	YES	
FICA, FICA2, FUI, FUTA	YES	
Local Hire Fringes	YES	
Payroll Handling Fees	NO	
Union Dues	NO	
Residuals	NO	
Retrospective Pay	NO	
Deferred / Leveraged / Profit Participation Costs	NO	
PRODUCTION		
PRODUCTION STAFF		
All salary, wages and "other compensation" of individuals who receive more than \$100,000 per week for personal services in connection with the Theatrical Production do not qualify.		
Production Manager	YES	
Production Supervisor	YES	
Tech Advisors / Consultants / Interpreters	YES	
Production Coordinator	YES	
Asst Production Coordinator	YES	
Production Assistants	YES	
Production Accountant	YES	
Assistant Production Accountants	YES	
Payroll Accountant	YES	
Payroll Services	YES	
Payroll Handling Fees	NO	
Purchases / Rentals	YES	
Box / Kit Rentals	YES	
Cell Phones / Allowance	YES	
Car Allowance / Mileage	YES	
Car Rentals	YES	
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Working Meals	YES	
Fringes		See FRINGE BENEFITS (BTL) Category
MUSIC DEPARTMENT		
Copyists	YES	
Arrangers	YES	
Music Producer	YES	
Conductor	YES	
Musicians	YES	
Musical Director/Supervisor	YES	
Orchestrator	YES	
Music Producer	YES	
Keyboard Programmer	YES	
Dance Music Arranger	YES	
Music Instruments	YES	
Payroll Handling Fee	NO	
Extras Purchases / Rentals	YES	
Telephone / Office	YES	
Fringes		See FRINGE BENEFITS (BTL) Category
ART DEPARTMENT		
Puppet/Illusion Designer	YES	
Puppeters	YES	
Illusion Specialists	YES	
Purchases & Supplies	YES	
Processing	YES	
Research Materials	YES	
Equipment	YES	
Rentals	YES	
Misc. Expenses	YES	
Box / Kit Rentals	YES	
Cell Phones / Allowance	YES	
Car Rentals / Allowance / Mileage	YES	
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Loss & Damage / Liability	NO	
Fringes		See FRINGE BENEFITS (BTL) Category
SET CONSTRUCTION		
Steward	YES	
Stage Labor	YES	
Stage Set Construction Materials Purchase / Rental	YES	
Stage Set Striking Labor	YES	
Stage Set Striking Materials Purchase / Rental	YES	
Set Restoration / Storage	YES	
Fold & Hold Sets	YES	
Backings Rental / Purchase	YES	
Scissors Lifts / Forklifts	YES	
Lighting Platforms	YES	
Scaffolding Rentals	YES	
Trash Removal	YES	
Box / Kit Rentals	YES	
Cell Phones / Allowance	YES	
Car Rentals / Allowance / Mileage	YES	
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Construction Expendables	YES	
Loss & Damage / Liability	NO	
Fringes		See FRINGE BENEFITS (BTL) Category
SPECIAL & VISUAL EFFECTS		
Special/Visual Effects Designers	YES	
Special/Visual Effects Coordinator	YES	
Special/Visual Effects Assistants	YES	
Special/Visual Effects Labor	YES	
Manufacturing Labor & Materials	YES	
Purchases	YES	
Equipment Rentals	YES	
Box / Kit Rentals	YES	
Cell Phones / Allowance	YES	
Car Rentals / Allowance / Mileage	YES	
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Loss & Damage / Liability	NO	
Fringes		See FRINGE BENEFITS (BTL) Category
SET OPERATIONS		
Set Watch / Fireman	YES	
First Aid Services, Materials	YES	ON SET ONLY
Medics	YES	
Heating / Air Conditioning	YES	
Purchases	YES	
Additional Equipment	YES	
Lumber	YES	
Rentals	YES	
Truck Package	YES	
Box / Kit Rentals	YES	
Cell Phones / Allowance	YES	
Car Rentals / Allowance / Mileage	YES	
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Loss & Damage / Liability	NO	
Fringes		See FRINGE BENEFITS (BTL) Category
ELECTRICAL		
Lighting Designers	YES	
Lighting Assistant & Technicians	YES	
Moving Light Programmers	YES	
Video/Projection Designers	YES	
Video/Projection Programmers	YES	
Special Equipment Operator	YES	
Electricians	YES	
Electric Package	YES	
Stage Package	YES	
Rigging Package	YES	
Cable Package	YES	
Additional Equipment	YES	
Specialty Lighting	YES	
Generator Rentals	YES	
Electric Hookup	YES	
Purchases-- Expendables, Gels, Etc.	YES	
Globes & Carbons	YES	
Rentals	YES	
Box / Kit Rentals	YES	
Cell Phones / Allowance	YES	
Car Rentals / Allowance / Mileage	YES	
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Loss & Damage / Liability	NO	
Fringes		See FRINGE BENEFITS (BTL) Category
SET DRESSING		
Set Decorator	YES	
Set Dressing Labor	YES	
Set Dress Purchase & Materials	YES	
Manufacturing / Materials	YES	
Drapery / Carpet	YES	
Cleaning	YES	
Fixtures	YES	
Rentals - All Sets	YES	
Research	YES	
Expendables	YES	
Box / Kit Rentals	YES	
Cell Phones / Allowance	YES	
Car Rentals / Allowance / Mileage	YES	
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Loss & Damage / Liability	NO	
Fringes		See FRINGE BENEFITS (BTL) Category
PROPS		
Propmaster	YES	
Assistant Propmaster & Labor	YES	
Weapons Handler	YES	
Manufacturing Labor / Materials	YES	
Purchases & Rentals	YES	
Research	YES	
Expendables	YES	
Box / Kit Rentals	YES	
Cell Phones / Allowance	YES	
Car Rentals / Allowance / Mileage	YES	
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Loss & Damage / Liability	NO	
Fringes		See FRINGE BENEFITS (BTL) Category
ANIMALS		
Animals	YES	
Trainer Expenses	YES	
Wranglers, Handlers	YES	
Feeding & Stabling	YES	
Animal Purchases / Rentals	YES	
Box / Kit Rentals	YES	
Cell Phones / Allowance	YES	
Car Rentals / Allowance / Mileage	YES	
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Loss & Damage / Liability	NO	
Fringes		See FRINGE BENEFITS (BTL) Category
WARDROBE		
Costume Designer	YES	
Designer Staff	YES	
Wardrobe Labor	YES	
Costumers & Assistants	YES	
Cleaning & Drying	YES	
Alterations & Repairs	YES	
Allowance (for use of personal wardrobe)	YES	
Purchases & Rentals	YES	
Research	YES	
Expendables	YES	
Washing Machine & Dryer	YES	
Shop Set Up	YES	
Misc. Expenses	YES	
Wardrobe Rentals	YES	
Box / Kit Rental	YES	
Cell Phones / Allowance	YES	
Car Rentals / Allowance / Mileage	YES	
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Loss & Damage / Liability	NO	
Fringes		See FRINGE BENEFITS (BTL) Category
MAKEUP & HAIRDRESSING		
Makeup/Hair Designer	YES	
Key Makeup Artists	YES	
Key Hairstylist	YES	
Additional Makeup	YES	